Previous references

1913

File No 288-13

Serial Nos 1-9

Later references

Do & other papers
Connected with
these photos are
filed 288/13 Part

Ind 77-84 Feby 15 56 70 & Pt

Ind 69-74 88 77, 91, 113, 122, 129 & 134 B Septr 1915

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1-9

Part B for October 1914

SUBJECT

Petition of Mr. Nuruddin, alleging Proprietor of the City Tobacco Company

Sl 1 From Mr. Nuruddin Ind 8/25 2 14
City Tobacco Company's work summarily obstructed by City Municipality's arbitrary illegal acts, & praying immediate orders to stop interruptions like your Excellency's return hearing and dispose of grievance

Sl. 2 To the Presdt, H.C.C. Bangalore City No 819 8/28 2 14
Forwards copy of the telegram and requests him to submit a detailed report on the case
G R 5 58
March, 1914

GIB—4000—1711

Sl. 3 From the Presdt of the H.C.C., Bangalore City No 261 of 2.3.14 (C 4815)
Reports that ever since the establi

of the Revenue of the factory years as the
expected action duty of Rs 3009 2-13-1 but has
fallen almost the entire amount under the
present system of refunds, that the Govt is losing
nothing but on the other hand rendering good
service by way of securing the Company's connec-
tion with Bonded Warehouse, thereby saving
accounts &c that the Govt therefore receives
that though the Company is not entitled to any
refund a refund of 75 p c of the levy be specially
granted with a view to encourage the industry &
that the present telegram is the outcome of
correspondence

Sl 4 From the Commissioner of the City Tobacco Co,
Ref. No 28 2 14 (C No 4902)

Represents that the City Govt instead of
allowing as usual a full refund of the amount
levied on tobacco imported, converted into ciga-
rettes & exported from the City, have taken re-
solved that only 3/4 of the amount levied should
be refunded with a view to encourage the in-
dustry, as no refund appears to be permissible in
such cases

Sl 5 To the Excise Board, Bloe City, No 83-80 of 17 3 14
Requesting him to ascertain and report the
provisions relating to the Cigar factory in Civil
and Hilda Station of Bangalore

Sl 6 From the Excise Board, Bloe City Comm No 2, 3 0
No 223 of 17 3 14 (D 5268)

States that the factory is treated as a bonded
Warehouse where an establishment for supervi-
sion is maintained at a cost of Rs 89/- which the
owner pays and that no octroi duty is levied
on tobacco at the time of its import but that
it is levied only on goods exported for consump-
tion within the Station limits while in the case
of exports rebate the amount of octroi paid
for its transit or payment of one anna for
each pass

Sl 7 To the Board of Ex & Cs No. 8882 of 31 3 14
Informing that the Govt, Bloe City agrees in

GRS 11] 1913

GENERAL AND REVENUE SECRETARIAT

(Pol)

NOTES

File No 288-13

FILE HEADING

Petition of Mr. Amar Nath Mahajan Proprietor of the City Tobacco Company

From

Mr Amar Nath

Jail No Dated 13. 2 14 Received 13/2/14

Diary No. 97	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER.

City Tobacco Company work running by permission by City Municipality's ordinary illegal acts pray issue immediate orders to stop running till your Excellency's return hearing and disposal of grievance

NOTES AND ORDERS

GPB—35 000—15-6 13

Pch Noic no 2423 B 1
28 2-14.

Ind 28 [illegible] 13

Urgent Sec 1

2 The accompanying telegram from Mr. Aminuddin, Managing Propietor of the City Tobacco Company, Bangalore is forwarded to the Secretary, General and Revenue Departments, for favour of early action

3 Particulars may be called for from the President of the City Municipal Council and sent to me with a Note immediately after my return

25.2-14

B 1 v

† Please call for a report from Revd Dist Mahms [illegible] with a note as urgent [illegible]

[12 5 12]

General and Revenue Secretariat | File No 288 of 1913.

Serial No	
5	Subs for orders with draft Ds 61 25/4/13 & Bx. 6 Effect at once Ans 25/4
2	7 To the President & Council Bangalore city No. 8/938 dt 2 & Inwards copy of the telegram & requests him to submit a detailed report on the 2nd March 13
3	8 From the President of the Council Bangalore city No. 2619 dt 3 M (D 48th) Reports that ever since the establishment of the factory 5 years ago Government the amount of duty of Rs 50092-13-1 has been refunded, the entire amount under the present system of refunds, thus the Govt is gaining nothing but on the other hand rendering gratuitous service by way of securing the Company's Commodities in the Bonded Warehouse maintaining accounts &c & that the Council therefore resolved that though the Company is not entitled to any refund, a refund of 75% of the duty be specially granted with a

NOTE.—Contn sheet

G R S 12]

General and Revenue Secretariat | Ind File No. 288 of 1913.

Serial No

(1) Z

(2) Ind 260-10)-2 Z

(3) Ind 260-10)-3 X
9 19 7 11

(4) para 11 of the note V

used to encourage the industry
In the present telegram is the
outcome of that resolution
9. In 1911 there was a complaint
from the same petitioner that he was
being misled by the action of the
local excise officials who insisted upon
examining every box of cigarettes
exported with a view to verifying their
contents preliminary to refund of
excise duty. A detailed report was
called for in the matter & the
correspondence ending with
Government's (2) letter no. 237 dated the
12th April 19 stating that orders
had been issued to the Collector of
Land Customs to examine at random
one or two packages (3) was recorded
In this connection the legality of
the refund was considered & it
was observed that an article
imported by mere change of form
cannot be said to have become
not identifiable & that the Sea
Customs Act not expressly provides
that refund shall not be
granted where the form of the

It is the claim to refund that has been established by a reference to the byelaws & not the [illegible] The onus of proof is on the man who makes a benefit

NOTE—Contn sheet

GPE—60 000—7 11 13

5

(G R S 12)

General and Revenue Secretariat | File No 258 of 1913.

Serial No

articles is changed. The present President, as Late Finance Councillor has remarked that he saw that there was legal authority for granting a refund in such cases

10 In the case by-laws repeal to by-pre[illegible] it is stated that wheat ground into flour & pollards made into snuff and Indus are instances of articles entering octroi limits being converted or manufactured there into a different article.

11 The present bye-laws 24 has to be altered & it is decided that no refund can be granted in the case.

12 The Municipal Commrs proposal to refund a portion of the duty levied, amounts to the levy of only so much duty on the articles imported & this is not permissible as no duty can be levied respect of an article not consumed in the municipal limits Thus there should be a refund of the total

I do not agree. Alteration is necessary if refund is to be allowed

Govt can sanction such as proposed, but it cannot be done by amending the bye-laws after due notification under sec 4 (2)

The wording of Sec 24 does not appear to justify this statement

See 3 of the [illegible] Act (1) (b)

NOTE—Contn sheet

(F R S 12]

General and Revenue Secretariat | Ind File No 288 of 1913.

Serial No

amount levied or no refund at all
13 In this connection it is also submitted that they have yet to make bye-laws under Sec 48(K) of the Ind Reg. as regards refunds to be made on account of amounts ~~as good~~ on which octroi has been paid on articles manufactured wholly or in part from such articles or goods
14 Though a room has been given to the petitioner for storing the imported tobacco, yet it is not clear whether any, if so, what amount has been recovered as storage fee under bye-law 17
15 With regard to the observation that there is a large scale of the cigarettes in the local market & yet nothing has been paid by them as duty on goods sold for local consumption it is respectfully submitted that the present procedure is somewhere defective & that the Govt Council have now to take action for remedying the defects
16 If approved the President may be requested to take immediate action to alter & frame such the bye-laws

NOTE —Contn sheet

GPH—40 000—7 11 13

G R S 12]

General and Revenue Secretariat | Ind File No 285 of 1913.

Serial No

17 Submd for orders

Head of Section in Original

TS 61 18 The above note gives one view of the case

19 Prob the position now taken by the Imp[l] Council is not warranted round arguments on the subject

20 In the first place, it has to be noted that the articles subject to octroi under the Imp[l] Regulations are not (strictly) confined to only those that are intended for direct human Consumption within the octroi limits Sec[n] 5 of the Imp[l] Reg[n] subjects "all goods brought within octroi limits for Consumption or use therein" to the levy of octroi The terms are sufficiently comprehensive to justify the levy of octroi on goods brought within the octroi limits for not merely direct human Consumption, but also for productive Consumption (important point)

21 Secondly, the Imp[l] Regulation does not expressly direct refund in any case whatever, but merely authorises the Imp[l] Council to frame bylaws for refunding octroi in the following two cases — Sec 4 R (1) (b)

(i) when goods on which octroi has

NOTE —Contn sheet

GPS—60 C29—7 11 13

Serial No

~~been paid, are exported beyond octroi limits,~~ and (ii) when goods manufactured wholly or in part from such goods are similarly exported

— — or — The existing bye laws of the Bangalore City Municl Council authorise refund in only the first of the two cases No bye laws for granting refund in the second class of cases are in force, and therefore no refund is now due in such cases

V3 Under Sec 48 (1) (k) of the Mun Regn, all bye laws relating to octroi are subject to general or special orders of Govt relating to that subject, and if there were any Govt orders directing the refund of octroi in cases similar to one under Consideration, the Municl Council would be bound to act up to them But there are no orders directing refund in the 2nd class of cases cited above and therefore it is submitted that no refund is due under the exist law to the petitioner Company

V4 If the Company thinks otherwise, it will have to seek redress in a Court Const It does not appear desirable

however,

General and Revenue Secretariat | File No. 188 of 1913.

Serial No

that the Govt should interfere with the Ecclesiastical Patronage of Sanchwad by Decree by the Jahagirdars Dewani Court of the State

2. It is further submitted that there are also significant and other arguments against the refund of Cesses in the case of this kind. But they will be noted later on, if necessary, after orders on the present Complaint are issued in accordance with the existing Law, and the urgency of the Case is then made

Sec'y

Dy
3/3

G R S 12]

General and Revenue Secretariat

Ind File No. 288 of 191

Serial No 4

20) From Mr Annamalai of the city Tobacco Co. Petn of 28.2.14 (D 4902)

Represents that the City Ind Council wishes of allowing as usual a full refund of the amount levied on tobacco imported converted into cigarettes & exported from the city, have lately resolved that only 3/4 of the amount levied should be refunded with a view to encourage the industry, as no reason appears to be permissible in such cases

27) Dewans order. "Secretary for favour of disposal in personal Consultation" (Sd) [illegible] 3/4

Secretary's order "Immediate" (Sd) [illegible] 3/4

28) The memorial referred to by the petitioner was received in July 1911 along with some other correspondence

29) It was the petitioners duty to have objected to the bye-laws

Ind 760-15)-3

NOTE—Contn sheet.

PB—30 000—7 11 13

[7+ R S 12]

General and Revenue Secretariat | Ind File No 288 of 1913.

Serial No

which were duly published & objections called for & the bye-laws were sanctioned by Govt in March & the Ind Council have allowed full refund interest

Rs 61 3) Ans for orders

(B&C 5.3.14) 3) The only new point to be noted in this is that Mr Chidambaram was not given to know when the bye-laws were altered. The last draft bye-laws were duly published in the gazette before being taken into consideration. As per Govt there are no cause for complaint

32) He is not entitled to any refund, as the law stands now (please vide paras 20 to 24 supra).

Ans 5/3.

Sec 4)

Flag A.

NOTE—Contn sheet

GPR 60 000—7 11 13

G R S 13]

Routine Notes. 27 mus 1043

[To be used only for notes, requisitions, etc, not intended for permanent record]

33) Oral representation of Mr Ameenuddin Ali, Bangalore praying that the Bangalore City Municipality may be instructed to continue to refund the duty in full levied on imported tobacco when it is converted into cigarettes and exported from the City.

Dewan's Order.

34) Urgent Awaited.

Intd M V

6. 3 14.

35) Branch IV.

7/3

7/3

36) The file was submitted to the Secretary ... Rs 61 ... Submitted

7/3/14

B.S.

7

7/3/14

Inl file 285-13 on 3/3/14

37) [illegible]

13 —Should routine notes be written on small slips the notes must be copied, or slips pasted on notes.

V3

GRS 13]

Routine Notes

[To be used only for notes, requisitions, etc , not intended for permanent record]

38)

Draft of a D O requesting the Vice Chairman of the B. City Municipal Council to ascertain whether refund is allowed on manufactured tobacco exported from a in the Cochin State is prohibited

AMK 70

13 3. 1914

39) Please come and let me have a ~~draft~~ typed copy for the file Asst 1873

RO with four copies for issue 1873/14

R 15

40)

To the Vice-President Bangalore City — No 8558 8 17-3-14 Requested to ascertain and report the provisions relating to the export of tobacco in the Cochin and Travancore States of Bangalore

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

CPB—20 (00 23 12 13

GRS 13]

Routine Notes

[To be used only for notes, requisitions, etc , not intended for permanent record]

8 (6) From the Vice-President Bangalore city - Govt. D.O No. 22389 G3 M (D 5268) States that the factory is treated as a bonded Warehouse where an establishment for supervision is entertained at a cost of Rs 87/- when the owner pays at that no octroi duty is levied on tobacco at the time of its import, but that is levied only on goods exported for consumption into the State limits while in the cases of exports outside the limits free pass is given for transit on payment one anna for each

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

GPB—20 000 21 12 19

§ 268

General and Revenue Secretariat

File No 288 of 1913.

Serial No

42) In the bye-laws of the Bangalore City also there is similar provision for treating the premises factory as a bonded Warehouse (bye law 23) & for export under cover of a pass on the payment of a nominal fee (16) Subs for orders. In the C & [illegible]

May 8

43) TD 61 / £0/3/14 It must there is no question of refund in such a case as no duty is levied on [illegible] import.

44) There will thus be no difficulty in adopting the same procedure with regard to the Bangalore factory as obtains in the C & [illegible] Stations with regard to the Cawnpore factory there But before the City Tobacco Company should first agree to meet the Cost of the necessary establishment, and the Municipal Council should take steps to Change the establishment at Auckland intervals, and arrange for the necessary supervision by the Superior officers to guard against the other staff [illegible] becoming the tools of the Company

S/by [illegible] of the C & M Stations [illegible])

Sec 4) A draft is also placed on the file as per Secretary's personal instruction

Sec 4 / Rm 20/3

Rm 20/3

NOTE—Contn sheet

C1 B—60 000—7 11 15

G R S 12]

General and Revenue Secretariat

File No. 239 of 1913.

Serial No

Paper under discussion No. 11

45 The Municipal President's letter dated 2nd instant contains a full report of the circumstances under which the Municipality have decided to refund to the petitioner only 75% of the octroi paid on tobacco imported by him instead of the full amount of the duty as they had been refunding till now Under the Bye-laws in force in the Municipality, no refund is strictly admissible in respect of an article which had broken bulk or undergone change of form Nevertheless the Municipality is said to have agreed to allow the petitioner's company a refund of 75% of the duty paid by him, as a matter of concession. To do more and refund the whole duty will, it is contended, be prejudicial to the interests of the Municipality, as during the past 5 years that the Company has been in existence the Municipality has derived no benefit whatever from the Company (having had to refund all the duty recovered) though it had been rendering gratuitous service to the Company by way of

NOTE—Contn sheet.

G P B—60 600—7 11 13

Serial No

securing its commodities in the Bonded Warehouse at its risk, maintaining accounts of various descriptions and attending to the calls of the Company in various ways.

46 There is certainly considerable force in the view of the case put forward by the Municipality In the Civil & Military Station, where the Octroi Byelaws are almost the same as ours, there is a Cigar Factory similar to that of the petitioner The procedure adopted there is as follows —

47 The factory is for the purpose of the Octroi Rules recognised as a Bonded Warehouse and all the tobacco imported by the Company is taken straight without payment of duty into the factory instead of into the Municipal Bonded Warehouse, and duty is recovered only on the tobacco sent out from the factory for consumption within the Civil & Military Station, all tobacco meant for export outside the station being sent out with a free pass To supervise the import of tobacco and the export of goods from it, an establishment of an inspector,

GPs—60 000—7 11 13

[illegible] the [illegible] of the Supreme Court of the United States in the [illegible] of the [illegible] of the [illegible] of

G R 5 12]

General and Revenue Secretariat

Final File No. 288 of 1912

17

Serial No

a Mutsaddi and 6 peons costing Rs 87 per mensem is maintained by the Municipality at the factory at the cost of the Company and under an agreement executed by the Company

48 A similar arrangement may be made with respect to the City Tobacco Company also, if the petitioner agrees to the arrangement. The Municipal President may be asked to take necessary action accordingly and report the result for the information of Government.

49. A draft is accordingly put up for approval or other orders

Dewan

23/3

50 The draft is

51 Rd for issue of order

28/3

R77 52 To the President of the Mysore Council No. 8882 dated 31 3 14 forwarding Mysore Council Bangalore City

NOTE—Contn sheet.

G P B—60 000—7 11 13

General and Revenue Secretariat

Ind File No 288 of 1913.

Serial No.	
	many as in the case of the Factory in the C & M Stations read the only Tobacco factory as a bonded Warehouse the cost of establishment being borne by the proprietor and requesting submission of report also action taken by the 30th June 1914
5	5-3) Draft of a letter requesting punctual submission of the report is submitted for approval
	5-4) Noted, we must await the 30 6 14, 7/6/14 before issuing a reminder.
	Bds. Dr Secy) 7/6
	5-5 No Action was taken in the Dewan's office by the issue of a special D-O & the reply received has been abstracted below
6 & 8	56 From the President 2nd Council Bangalore city No 1189 July 1914 (D 1029) Reports that Mr Ammundsen does not agree to his depot being treated as a bonded warehouse on payment of a sum of Rs 23 for establishment nor to receive a refund of 75% on the articles exported, as

G R. S 12]

General and Revenue Secretariat

File No 288 of 1913

Serial No

Resolved Guyana Municipal Council
57. As the proprietor desired to
have his factory treated as a
bonded Warehouse on payment of
a small cost for establishment
the managing Committee for the
Bangalore city Municipal Council have
resolved to continue the present
practice of allowing a refund of
only 75 per cent of the octroi duty
on goods exported
58. The charges of establishment
of the proposed bonded Warehouse
were Rs 23/- against Rs 87/- now
paid by the Tobacco Company
in the C & T Steam on account of
the above establishment The
proposal was more advantageous
to the Municipality who had to
pay only Rs 3-7/6 a year where as
now he will lose 25 pcc of the duty
on exported goods which may
amount on an average to about
Rs 2000
59 This is a case in which Govt
need
Para 24 supra ~~ought~~ not interfere & the Municipality
does not come to reasonable ter

NOTE—Continued

GPB—10 000—13 6 14

G R S 12]

General and Revenue Secretariat

Jud File No. 288 of 1913.

Serial No

If approved he may be informed of the action by an endorsement.

Pl 61

3/8/13 Submitted for orders

Bag

4/8 Dr Lee 4/

hm 7/8.

61 The proposals of the President seem on the whole very fair though perhaps it may not be justifiable under the strict letter of the Regulations to compound for the action by allowing refund of 3/4 of the duty paid and still enforce loss

62 There is however no doubt that the undertaking must some help as people are greatly annoyed by the noises connected with the working of Pumps and the machinery in the Compartments which is being worked by electric power. The Secretary S of S may also be consulted before action is taken on the file by the Secretary

Gadney

NOTE—Contin sheet.

GPE—10 CM—18-6 14

C R S 12]

General and Revenue Secretariat | Mel File No 288 of 1913

Serial No

63

Submitted to Secretary E & A

Box

64 10/8 A reasonable system of refunds is a necessary adjunct to a system of octroi taxation as without refunds the octroi would be a most unequitable ~~system~~ tax. The point has been well dealt with in the United Provinces Report on octroi taxation. The Regulation authorises the municipality to refund octroi on ~~double~~ goods manufactured & exported but simply because the municipal Council has chosen to shut its eyes & has not framed the necessary byelaws, it proposes to do an act of gracious condescension in ~~sanctioning~~ compensating 25% of the equitable refund. If the Municipality has not yet framed byelaws the sooner ~~for~~ it brings pressure to bear on it to make the byelaws the better. The Municipality has no equitable right to try & tax outside consumers & the only effect of this course of conduct will be to drive all such industries ~~to~~ beyond municipal limits. Perhaps the present factory may not be able to shift without loss, but surely no other factory will be started in municipal limits

NOTE—Contn sheet

3 PB—10 000—13 6-14

G R S 12]

General and Revenue Secretariat

File No 283 of 1913

Serial No

65 The most reasonable way to safeguard Govt revenue & at the same time treat the industry with fairness is to adopt the system adopted in the Transvaal & treat the factory as a bonded warehouse under suitable conditions. The manager of the factory would do well to pay the Annual establishment charges of 25 R per pipe proposed by the Govt & arrange for the tobacco being stored in the factory secured to him whenever necessary. He can then pay duty only on the quantity sold in the City for local consumption & his exports will be free.

66 His letter replying a proposal of this nature is not in the file but it is not clear why he is not prepared to agree.

CBOZ
12/8/14

Dr Secy
12/8

67) I have spoken to a Dr Sutherland if he is not prepared to agree to the conditions proposed for working his factory on a bonded warehouse I don't think we can do anything for him. Duty may be levied as

NOTE—Contn sheet

GPB—10 000—18-8-14

G R S 12]

General and Revenue Secretariat

File No. 288 of 1913

Serial No	
	The Personal Bangalore City Assistant with the request that he may be given an option and may state charge & establishment required for carrying on the packing as a Local Government of the rate during the recess may be enforced
	13/8/14
	68 Draft sent
	16/8
	69 Draft may be approved
	Dewan 23/8/14
	70. Draft approved by the Dewan 29 10 14
	71 Issue at once 30/10/14
	72 Endorsement No 3666 dt 31 10 14 to the Assistant Commissioner Bangalore City Intimating that the Personal Assistant to the Dewan has been informed

NOTE—Contn sheet

GPE—10 000—18 6-14

G R S 12]

General and Revenue Secretariat | hc File No 288 of 1913

Serial No

Undertaking giving him an option of to have his factory treated as a bonded warehouse on payment of a small sum on account of establishment to be maintained by the Dumb. & Consul for Czechoslovakia submits list of exports from the factory and that in the circumstance, Govt cannot interfere in the matter.

73 Memo No. 3467 & 31.10.1914 forwards copy of the to the Dumb. President with a request that the petitioner may be given an opportunity to have his factory treated as a bonded warehouse, and observes that steps should be taken early to frame new bye-laws or amend the existing bye laws so as to provide for refunds in the case of dutiable articles imported into the City and exported as manufactured goods.

—Contn sheet

C. INDIAN TELEGRAPHS (17)

NOTICE

This form must accompany any inquiry made respecting this Telegram.

Charged to pay — Rs. 4 — As. 13

Office Stamp

NAWJA 25 FEB

Handed in at (Office of Origin.) — Date. — Hour. — Minute.

Service Instructions

Words.

Rcvd. here at

TO

[illegible]

2

G R S 26]

File No 288/13

Serial No 2

Diary No of letter replied to 4857

No 8193

288-13-2

General and Revenue Secretariat

(Govt)

the *191*

Date of issue 28 2 14

Signed by Mr A V Ramanarayanan

To 28 2 14

The President

and Council

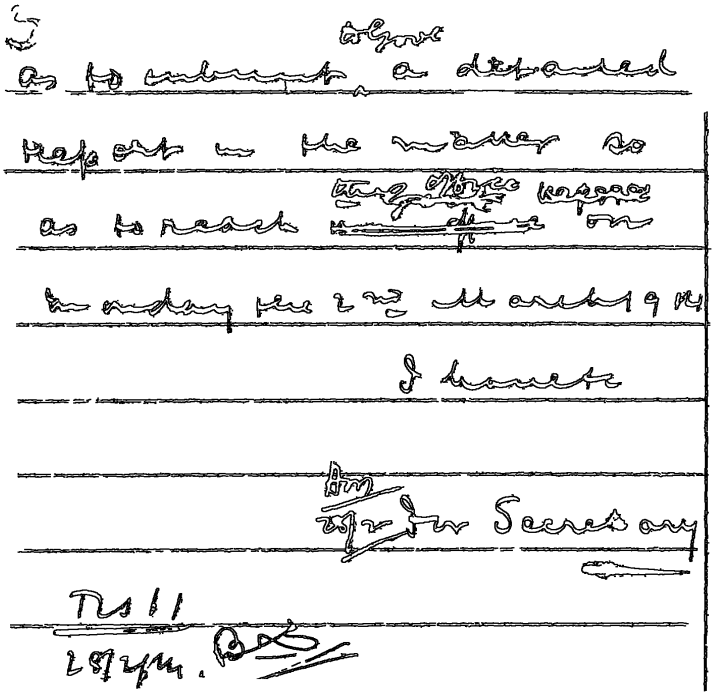
Bangalore city

Sir

I am directed to forward herewith a copy of telegram addressed to the Dewan by Mr. Ahmeddin, Managing Proprietor of the city Tobacco Company about obstruction caused to his business and to request you to be so good

over

SUBJECT



List of enclosures

Copied by

Examined by

GPE—25,000—6-8-11

Urgent

4.

No 261

OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL,

Bangalore City, dated 2nd. March 1914

Enclo 4

Rev 1 88-13-3

4865

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

SIR,

Cur. C. & fld

Reference - Your letter No. 8193/Rl.288-13-2 dated 28th February 1914 calling for a report in the matter of alleged obstruction to the business of the City Tobacco Company, Bangalore.

.....

I have the honor to state that Mr. Amanudin Ali started in the latter part of 1907-08 a company for importing crude tobacco from out-stations and converting it into cigarettes in the City. The quantity of tobacco he imported being large, a spacious room was allotted to him in the Bonded Warehouse for securing his consignments and he was allowed to remove to his factory as much tobacco as would be required for carrying on his business on payment of the prescribed duty and obtaining permits therefor as per Rules.

2. In the course of my investigations about the serious

From

To

Dated

Despatched

Received

General No

No

Enclosure No

GPE—50 000—26-6-12

serious fall in the Revenue under tobacco, I found that the large sums credited on the receipt side had been regularly claimed back in refunds by the Tobacco Company month after month and the Municipality had not derived its due share of octroi revenues though the business of the Company was on the increase. I thereupon inspected the Tobacco Factory conducted by Mr. Ameenudin Ali about a year ago and made enquiries regarding the extent to which the Municipality was benefitted by this industry and learnt from him that a sum of ₹ 600/- a year, on an average, was being paid by him to the Municipality as duty on the manufactured goods sold to the local merchants.for consumption in the City. As this version looked strange and inconsistent with facts I ordered an examination of the accounts of this office and of the Tobacco Company in view to ascertain the correct situation and it disclosed that during the 5 years ending with 1912-13, the Company has been in existence, it had paid as duty ₹ 50,092-13-1 and taken back as refund ₹ 49,969-7-2 leaving a balance of ₹ 123-5-11 as the net revenue of the Municipality for the whole period or ₹ 24-10-9 per year. Even this small sum of ₹ 123-5-11 was found to have lapsed to the Municipality owing to the non-preferring of the claim for refund by the Company within six months as required by Bye-law 24.

3. During the enquiry Mr. Ameenudin Ali is reported to have stated to the Octroi Inspector who was directed to examine the accounts, that he had still in his possession 16 permits issued since July 1913 covering a duty of ₹ 3228-15-8 and that deducting therefrom approximately ₹ 600/- which represented the amount of duty on the stock in his godowns, the net balance viz, ₹ 2628-15-8 he considered as the revenue accrued to the Municipality from the commencement up to the date of examination. There is no knowing when the Manager is going to claim refunds on this sum also. A copy of the Octroi Inspector's report is herewith

herewith forwarded for information together with a statement showing the amount of duty recovered from, and refunds granted to, the Manager of the City Tobacco Company for 4½ years ending 31st December 1912.

4. Even granting that the version of the Manager was the correct representation of the question the income works out to Rs 38-10-7 per month. It is also evident both by the examination of the accounts and the version of the Manager, that he has exhausted, in regular order, all the permits given to him from time to time up to end of June last by systematically obtaining refunds to the fullest extent although during the same period the cigarettes prepared in his factory have commanded large sales in the local market.

5. As the question of giving wholesale refunds was one of grave importance touching the resources of the Municipality, I placed it before the Managing Committee who having considered the subject at great length during a number of sittings were divided in opinion, half the number one or two of whom were interested in the concern being in favour of granting full refunds, the other half opposing the measure. The above resolution of the Managing Committee was placed before the Council at their meeting held on the 31st January 1914 when after a full discussion of the subject it was unanimously resolved that 25% of the total amount of the refund claimed should be with held. Copies of the resolutions of the Managing Committee and of the Council are submitted for perusal.

6. Under Bye-law No. 27 of the Rules framed under Clause (k) of Section 48 of the Municipal Regulation and sanctioned by Government no refund can be passed on any dutiable article unless it is in its identical condition at the time of its export. The breaking of bulk and the change of form in the process of manufacture are factors to be considered by the Municipality in deciding questions

of

of this kind as they are likely to lead to abuses contemplated in para 14 of the late Chief Commissioner's Proceedings No. 3362-73/M1.161- of 27-9-1879 and yet the Council have resolved to allow to this Company a refund of 75% of the total claim as a matter of concession. It is to this resolution that Mr. Ameenudin Ali refers in his alarming telegram. It may be noted that during the past 5 years this Company has been in existence, the Municipality has derived no benefit whatever from this Company but has on the other hand been rendering gratuitous service by way of securing its commodities in the Bonded Warehouse, at its risk, maintaining the accounts of various descriptions, issuing refund cheques and attending to the calls of the Company in several other ways.

7. I can see no hardship to Mr. Ameenudin Ali in this action of the Municipality. He was not strictly entitled to any refund, but he has been allowed to claim 75% refund as a special case. In this connection I would invite a reference to Section 8 page 50 of Orr's Model Rules and Bye-laws Volume II.

I have the honor to be

Sir,

Your most obedient servant,

for Honorary President.

Lucknow No 288-13/1-3 12

Copy of Octroi Inspector's letter No. 144 dated 31-10-1913

S u b m i t t e d.

The accounts of the City Tobacco Company were checked and the result of the examination is as follows -

The Company started business in 1908-09. From that period till the end of 1912-13 for 5 years it has paid as duty

Rs 50,092-13-1

We have, for the whole period of 5 years refunded to the Company Rs 49,969-7-2

Rs 123-5-11

This amount is forfeited by the Company by not claiming it in time and by not complying with the requirements of the Bye-laws. Hence it is clear from these figures that the Municipality is least benefitted by the Company.

Regarding the question whether the Manager, has been paying a duty of Rs 50/- on an average every month on the cigarettes sold for local consumption.

I beg to submit that he has paid nothing. His version is that he holds at present 16 permits issued since July 1913, from this office, for having recovered duty amounting to Rs 3228-15-8 and that he has on hand stock, the duty on which amounts to Rs 600/- approximately and that the difference viz, Rs 2628-15-8, should be treated as gain to the Municipality as the Company has no stock on hand to enable it to claim refund of the amount. This amount distributed over a period of 5 years and 8 months, comes to Rs 38-10-7 per month, on an average. It is this, he says that he meant by representing to the President, that he has been paying a duty of Rs 50/- per month on an average This statement can be admitted only when he returns to the Municipality all these permits worth Rs 2628-15-8, with him and not till then. For, he may be claiming refunds by virtue of

these

9

these permits. for quantities he may be hereafter exporting and the amount will be never evading. Besides this nothing has been paid by him, as duty on goods sold for local consumption.

C O P Y ".

For Honorary President.

Revenue 258-13)-3 101

Statement shewing the amount of duty recovered on Tobacco from and that refunded to the Manager, City Tobacco Company, Bangalore from 1st July 1908 to 31st December 1912.

Years.	Amount recovered.			Amount refunded.			Net balance:			Remarks.
1908-09	3,734	0	1	3,661	4	1	72	12	0	
1909-10	7,239	7	6	7,235	3	0	4	4	6	
1910-11	15,368	15	8	15,326	13	3	42	2	5	
1911-12	12,054	13	10	12,050	14	1	3	15	9	
1st half year of 1912-13.	5,079	0	0	5,079	0	0	0	0	0	
	43,476	5	1	43,353	2	5	123	2	8	

2nd March 1914.

For Honorary President.

(Encl. to Lr 288-13)-3

Proceedings of the Managing Committee meeting held on Tuesday the 23rd December 1913 at 8 A.M.

P R E S E N T.

The Health Officer.
H. Ramaiya Esqr.,
D.B. Ramachandra Mudaliar Esqr.,
S. Ramachandraswami Esqr.,
M. Subbaiya Esqr, B.A.,
B. Chinnaswami Chetty Esqr.,
B. Usman Khan Esqr.,

A B S E N T.

The Vice President.
B.K. Garuda Char Esqr.,

2. The Octroi Inspector's report No. 144 dated the 31st October 1913 containing the result of enquiry made in the account of refunds paid to the City Tobacco Company from the commencement of the Company's starting business in the City.

Resolution - Proposed by Mr. D.B. Ramachendra Mudaliar and seconded by Mr. B. Usman Khan that the present system of granting refund for tobacco which is exported in the shape of cigarettes and not in its original form is unauthorized according to the existing Bye-laws, in the same manner as refund is not granted for tobacco exported in the form of snuff.

3, viz, Messrs. H. Ramaiya, D.B. Ramachendra Mudaliar, and B. Usman Khan voted for and 3, viz, Messrs. M. Subbaiya, Ramachandraswami and Chinnaswamy Chetty voted against.

Objection was taken to Mr. Chinnaswami Chetty's voting and the Vice President did not vote.

"C O P Y".

Sd. R. Subba Rao,
Vice President.

For Honorary President.

Boo Moonbeam Bridgeport

[illegible] [illegible] [illegible] [

Enclosure 288-B

[illegible] Ordinary General Meeting of the City [illegible] held at the Office premises at [illegible] on Thursday the 31st January 1914.

oooooooooo

P R E S E N T.

[illegible] Puttanna Chetty Avergal,
[illegible] Honorary President.

[illegible] Honorary Secretary & Treasurer,
Vice President.

The Executive Engineer,
Bangalore Division.

[illegible] Rao Esqr, B.A., L.C.E.,
South Division.

The Auditor, Bangalore Union.

Rao Sahib Esqr.

[illegible] Srinivasiengar Esqr, B.A., B.L.,

[illegible] Ramachandra Mudaliar Esqr.,

[illegible] Esqr.,

B. Chinnaswami Reddy Esqr.,

B.K. Gurudu Rao Esqr.,

N.K. Veeranaswamy Esqr, B.A., B.L.,

B. Addaya Esqr.,

G. Siddaveeraya Esqr.,

D.V. Honnaiah Chetty Esqr B.A

B. Venna Rao Esqr.,

B. Narayya Esqr.,

B. Ramachandraraoand Esqr, B.A.

B. Venkataramaiya Esqr, B.A.,

B. Venkataramaiengar Esqr.,

A B S E N T.

[illegible] Rama Rao Esqr.,

[illegible] Narayya Esqr, B.A.,

B. Abdur Rahman Esqr, B.A.,

[illegible] Hanumayya Esqr.,

oooooooooooooo

10. Opinion of the Managing Committee dated the 23rd December 1913, in the matter of granting refund to the Bangalore City Tobacco Company for the export of cigarettes locally manufactured.

Resolution - Resolved that the granting of refunds on imported tobacco converted into cigarettes and exported from the City appears to be not warranted by the rules in force. For the present and in order to encourage the industry however a refund of only three-fourths of the tax be made on the quantity of locally manufactured cigarettes exported from the City.

" C O P Y ".

Sd. K.P. Puttanna Chetty
Honorary President.

For Honorary President.

Pet. No. 24719
5 3'14

TEL. ADDRESS — TICTIC " BANGALORE

HIGH-CLASS AND POPULAR CIGARETTES MADE OF PURE INDIAN TOBACCO

The City Tobacco Company,

526, Taluk Cutcherry Road,
Bangalore City, 28th February 1914

No. 486 & enclos To,

His Excellency the Dewan Saheb in Council,
to the Government of His Highness
the Maharaja of M y s o r e,
B A N G A L O R E

490

GOODS WARRANTED
QUALITY STERLING.
PRICES Moderate
TERMS FAVOURABLE
Satisfaction Guaranteed
SAMPLES SUPPLIED
ENQUIRIES PROMPTLY ATTENDED TO
Orders Carefully Executed

NAVARATNA BANGALORE CITY

Most Respected Sir,

With due defference I beg leave to submit the following details of my grievances complained in my telegram dated the 25th instant, copy whereof is heretc attached for ready reference marked A

2 That hardships caused tc me by enfcrcement of old Octrci Bye Laws having become very unbearable, I submitted tc Government a Memorial No 419 dated 8th May -- 1911, setting down the chief grievances in detail and praying for revisior of such Bye-Laws A copy of the Memorial is hereto attached for ready reference marked B

3 The Bye-Laws have since been revised and Government sanctior obtained therefor, but without inspectcn of works, investigation of merits of my case and even without an opportunity being given me to explain my case, as prayed for in my abcvementioned Memorial

4

jnnriksha
(5) Motor car
(6) Motor cycle
(7) Carts or other vehicles without springs

4 A copy of the Bye-Laws revised exparte, was on application kindly furnished to me on the 16th December last, which is attached for ready reference marked D Seeing that matters were made worse for me by ignoring the existence of a factory and thereby putting it in the class of a petty retailer or wholesaler and not as a concern manufacturing for export, I applied personally to the President, the Vice-Presidents, and several of the Municipal Councillors to give me a hearing and to make provision for the smooth working of the concern This was promised but never fulfilled In the meanwhile, I learnt through the Press that a Resolution was passed to make a reference to the Government in the matter of granting Refund to me for the export of cigarettes manufactured locally I again made personal requests to the President and Vice Presidents to give me a hearing before submitting the Resolution to Government for sanction This was also promised but never fulfilled On the 25th instant a cheque was offered to me for acceptance for a sum of only 75% of the value I was entitled to in the shape of Refund on exported goods Refusing acceptance of such a cheque I applied to the Vice President personally to favour me with authority for withholding 25% of the amount due to me, without any intimation to me of my --- having forfeited claim for that portion Copy of Memo No 2019 dated 26th instant issued in compliance to that request is hereto attached for ready reference marked E

5

5 In the said Memo Copy of Resolution on Subject No 10 is communicated The argument in the said Resolution for withholding 25% of the amount is "That the granting of Refunds appears to be not warranted by the rules in force " It is a matter that only appears to the Municipality as unwarranted but not really decided by Government as unwarranted

6 In these days of keen competition with larger concerns in the line, backed up with enormous capital, unsaddled with the least Octroi burden, it is a ruinous hardship for me to bear the weight of such an exhorbitant demand as 25% of the amount of Refund due to me More especially so, when the concern has been allowed to work for 7 years and to enjoy cent per cent of the Refund claim, and to be forced now indirectly to shift it to a place outside the Municipal Limits to enjoy the freedom from Octroi Levies common to other factories working within limits of other Municipalities The case becomes more pitiable looking further into the Resolution, where the Council with good grace express for the present and in order to encourage" that they withhold 25% as if in future when they should not be inclined to encourage, that they would withhold the whole amount

7 Under these circumstances and for the reasons submitted above, I pray that His Excellency the Dewan Saheb in Council will be graciously pleased to generally grant the requests contained

contained in my previous petition on the subject and especially to issue orders not to withhold any portion of Refund amount due to me under the rules in force as I have enjoyed hitherto under these very rules

8 For which act of kindness I shall as in duty bound ever be very grateful,

I beg to remain,
Most Respected Sir,
Your most obedient servant,
Per Pro The City Tobacco Company,
Managing Proprietor 28/2

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TEL ADDRESS — "TICTIC" BANGALORE

HIGH-CLASS AND POPULAR CIGARETTES MADE OF PURE INDIAN TOBACCO

The City Tobacco Company,

626, Taluk Cutcherry Road,

Bangalore City, 8th May 1911 191

Enclosure B.

No. 419

To,

The Dewan in Council to the Government,
of His Highness the Maharaja of Mysore,
BANGALORE

GOODS WARRANTED.

QUALITY STERLING

PRICES Moderate

TERMS FAVOURABLE

Satisfaction Guaranteed

SAMPLES SUPPLIED

ENQUIRIES PROMPTLY ATTENDED TO

Orders Carefully Executed

NAVARATNA BA NOALOTS CITY

Most Respected Sir,

I beg leave to submit, that Octroi duty is collected by the City Municipality, on tobacco and its preparations, at Rs 3/- per maund by weight, for quantity brought into the Municipal Limits The duty so collected is also --- refunded to the party on proof of such duty-paid article going out of the Municipal Limits within six months from the date of import The procedure for collection and disbursement of Octroi duty is laid down in "Bye-Laws for the purpose of regulating the levy and collection of Octroi duties in Bangalore City, made by the Municipal Commissioners for the City of Bangalore, in exercise of powers conferred by the Municipal Regulations of 1871, as amended by Regulation VII of 1900 "

2 The Bye-Laws were framed at a time when no cigarette factory existed or the springing up of a factory was thought of As such, these Bye-Laws do not enforce

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all possible cases, and meet the exigencies of the time Anti-quated, inadequate and equivocal in themselves, these rules are misunderstood, misapplied and abused A revision or amendment of these rules is thus become urgent and imperative

3 I started the City Tobacco Company in the beginning of the year 1907 and commenced manufacture and sale of goods from about March 1908 Raw tobacco in bundles is kept in the Octroi Bonded Warehouse and is issued to me on cash payment of duty on Thursdays and Saturdays in the week Up-to-date I have paid such duty amounting to Rs 21,170-13-8 Cigarettes are manufactured out of the duty paid tobacco and are sent out of the Municipal Limits, to distant parts of India, a few of these places being within and most of them outside the State Refunds are granted for such export Up-to-date I have obtained such Refunds amounting to Rs 17,326-10-3

4 I owe nothing to the Municipality A sum of Rs 810-8-is due to me by them, on account of Refunds applied for and not yet granted I have paid Rs 2,000/- with 28days of the month of February Such large sums being unprofitably stuck up in Municipal coffers and having found some difficulty in securing funds on the very second day of the month for payment of duty I applied to the President, the Vice President, the Collector and Octroi Inspector to expedite disposal of refund cases and to issue tobacco in the meanwhile on the credit of the amount due

due. No replies have been received from the President, the Vice President and the Octroi Inspector, but an endorsement in reply to a formal business letter by a representative of a firm has been issued by the Collector to the effect that no tobacco could be issued on credit and that refund applications have been submitted for Vice-President's sanction

5 Regarding the provisions in the existing rules and their application in my case, I beg to submit as follows --

(a) Rule 9 provides for taking cash security of a sum not less than Rs 250/- and exempting a wholesale importer on certain conditions from producing goods for inspection at the Octroi Koti I applied for this and was not granted

(b) Rule 10 lays down that Municipal Commission shall provide a Bonded Warehouse for the custody of goods I am given one room in such Warehouse that cannot hold more than 300 bundles at a time out of my stock of 2,000 bundles which I am forced to leave in the hands and at the mercy of sellers to me of the same I applied for more room and was refused

(c) Rule 11 provides that Bonded Warehouse shall be open from 7 to 10 a m , and @@ 2 to 5 p m , daily

daily Tobacco is issued to me twice a week only Sometimes I am forced to wait until such day and hour even if I should have run out of working material in the meanwhile

(d) Rule 13 provides for granting of receipts to the party for goods, deposited in the Bonded Warehouse I applied for this and was refused

(e) Rule 14 provides for levy of a fee of one anna on every free export pass, only But such fee is collected from me in case of Refund pass I represented this and no redress has yet been granted

(f) Rule 24 lays down that the Officer in charge of the Octroi Koti must be satisfied as to the identity of export goods produced at the Koti with those for which duty paid receipt has been produced To establish physical identity between raw tobacco leaf and manufactured Cigarette is impossible Qualitative and quantitative identity between raw material and manufactured goods can be established by watching processes of manufacture in different stages of the Works This has never been done by the Department, but satisfaction

Continuation Sheet No 5

satisfaction of identity is sought for by insisting on me to open out packed cases at the Khoti

(g) Rule 28 provides for cases of export by rail by goods train and not by passenger train, as --- underweight luggage Redress was sought for in such cases but was not obtained

(h) Rule 29 provides for immediate payment of Refund amount by Officer in charge of Octroi Khoti He is not provided with impress for the purpose and in consequence the Refund Money is accumulated to the disadvantage of the parties

6 There are several instances, too many to be ennumerated in the memorial, wherein the Octroi Department has mulcted me in ~~charges~~ amounts, which were not due to them, such as any slight informality in endorsement, want of endorsement, loss of an endorsed triplicate and so on having been made a plea to refuse grant of Refund

7 In conclusion I pray --

i that His Excellency the Dewan and the Honourable the Councillors may kindly be pleased to visit my works with a view to better understand my difficulties in submitting myself to the present By-Laws as applied against me by Octroi Officials

BANGALORE CITY MUNICIPALITY

Notice dated the 23rd October 1913

In supersession of the notification dated the 28th August 1913, published on page 1316 of the *Mysore Gazette*, Part II, dated 11th September 1913, the undermentioned Bye laws and Rules, sanctioned by Government in their Proceedings No 4102-3—MI 555 07 4, dated the 28th November 1911, and modified in Government Proceedings Nos 8896½— MI 207 11 7, dated the 3rd May 1913 759—MI 60 12-45, dated the 17th July 1913, and 2229 30—MI 69 13-10, dated the 25th August 1913, are hereby published for general information They will come into force from this date

K P PUTTANNA CHETTY
Honorary President

BYE-LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (*j*) and (*k*) of the Municipal Regulation, VII of 1906

Under Section 48, clause (j)

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye laws or any form from time to time prescribed in this behalf by the Managing Committee every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form, return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant s liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted* —Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall at all reason able hours, give the Municipal Collector or any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye-law No 1, and shall, on demand unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye law No 1, omits, within seven days of its receipt, to fill it up and return it to the President he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye-law No 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs 20

FORM OF INFORMATION TO BE FILLED IN

True return furnished by under Bye-law No 1 of the City Municipality under Section 48, clause (*j*) of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half year ending are as follows —

Classification according to classes shown in Schedule A to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half-year (to be filled up by tax payer)
Vehicles		
(1) Four wheeled carriage on springs drawn by two horses		
(2) Four wheeled carriage on springs drawn by one horse or a pair of horses below 13 hands or by bullocks or bullocks		
(3) Two wheeled carriage on springs drawn by one horse or pair of horses mules bulls or bullocks		
(4) [illegible] made with springs, bicycle tricycle [illegible]		
(5) [illegible]		
(6) [illegible]		
(7) Cart [illegible] vehicle without springs		

Classification according to classes shown in Schedule A, to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half-year (to be filled up by tax-payer)
Animals		
(1) Horse over 13 hands		
(2) Horse of or under 13 hands or mule		
(3) Elephant		
(4) Camel		
(5) Horse of or under 11 hands, bull or bullocks		
(6) Male buffalo		
(7) Dog		

Date of presentation of form to

Date of receipt of form by the Municipal President

Signed

Date of signature

Notice

is hereby required under Bye law No 1 to fill in this return at the places marked X and deliver it to the Municipal Vice-President within seven days of the presentation of this form to him

Attention is invited to the Vehicle and Animal Tax Rules and bye-laws about this return printed on the reverse

Signed

President

Date

Under Section 48, clause (k)

1 The octroi limits for the purpose of collecting octroi shall be the Municipal limits

2 No articles liable to octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same

4 The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads described in Schedule No I, the Bonded Warehouse and the City Railway Station including all its gates and octroi office And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are

liable does not exceed eight annas, the Octroi Post Mutsaddi may, unless the importer declares that he intends to re export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received Provided also that in the case of goods imported by railway the Inspector or other officer in charge of the octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly

9 With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may, on depositing as security such amount as may in each case be fixed by the President not being less than Rs 250, be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

Bonded Warehouse

10 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No 7

11 The Bonded Warehouse shall be open for the transaction of business from 11 A M to 5 P M daily, except on Sundays and holidays authorized by the President Arrangement shall, however, be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days

12 Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously, by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No II) of the description, weight, quantity and, if necessary, of the value of such goods

13 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article

15 If the depositor does not himself take delivery of the articles deposited in the Octroi Office he must endorse on the receipt a request for delivery to the person to whom he wishes [illegible] to be made and, if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Octroi Office, be withheld until the person entitled to [illegible] to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under Bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this Rule or Rule 7, a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days —

Name of article	*Rate*			*Remarks*
	Rs	a	p	
Tobacco per maund of 24 lbs or portion thereof	0	0	6	a day
Timber, sawn, per 50 C ft or portion thereof	0	1	0	do
Timber in log per ton of 50 C ft or portion thereof	0	1	0	do
Tiles for 1,000 or portion thereof	0	1	0	do
Piece-goods per bale, bundle or case of 400 lbs or over or per bale, bundle or case of 6 dozen or over	0	0	6	do
Piece-goods per bale bundle or case of less than 400 lbs or per bale, bundle or case of less than 6 dozen	0	0	6	do
Sugar, horse gram, bran, oats and chaff for 400 lbs or fraction of 400 lbs	0	0	6	do
Betel leaves per 1,000	0	0	3	do
Green cocoanuts per 100	0	0	3	do
Dry cocoanuts per maund of 24 lbs	0	0	3	do

(iii) Double these rates shall be charged after seven days, provided that the President may, in his discretion, allow a reduction in, or exemption from, such penal rates

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye-law No 20 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year, or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse keeper or other person charged with the safe custody of the goods

23 Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import Provided that no refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye law No 9 from production of goods at the Octroi Koti on import shall subject to the same conditions, be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass, and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye-law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass Upon production of the railway receipt, if, after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the duplicate and triplicate passes, respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye laws Nos 30 and 31 respectively, must be produced at the Octroi Koti by the person seeking the refund, and if after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 20 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the officer in charge of the Octroi Koti has any cause to refuse payment of any sum claimed, the claim shall be forwarded to the orders of the President

General

33 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25 whichever may be less and to payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringes Bye-laws Nos 3, 4 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs 50

SCHEDULE No I

Names of routes	*Names of cookads or octroi posts*
Agrahar Tank road	Sondekuppadabagal cookad
Subedar Chattram road	Subedar Chattram road cookad
Post Office road	Jail road cookad opposite to the Executive Engineer s Office
Hosur road	Lal Bagh cookad
Sydney road	Halsurbagal cookad
Mission road	Mission road cookad
Kaglipur road	Kaglipur cookad
Mysore road	Karekal cookad
Railway	Railway Station and all its gates including the platform

SCHEDULE No II

(See Bye law No 12)

To—The Officer in charge of the Octroi Office City

Please receive the undermentioned goods and deposit them in the Koti

Name of depositor	Description of articles deposited	Number of packages or bales etc	Distinguishing marks if any	Weights		Measurements		Quantity	Value			Remarks
				Maunds	Seers	C ft	C in		Rs	a	p	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos 13 to 17, 19, 20 and 21, relating to the deposit

Witness

Signature

Address

Signature of depositor

Address

Date

SCHEDULE No III

(See Bue-law No 13)

Octroi Office

City

Received for deposit the undermentioned goods from

Receipt No	Consignment		Goods Deposit Note No	Names of articles	Description	Number of articles	Remarks
	No	Date					

Goods keeper Head Clerk Octroi Inspector

City

Dated

RULLS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (*i*) and (*j*) of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 4102 3—MI 555 07, dated the 28th November 1911

Under Section 46 (i)

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule

2 *How taxes may be collected* —The taxes and imposts imposed by the Municipal Council, or any of them may be collected by the Municipality either departmentally by their own agency or otherwise, as may, from time to time, seem expedient to them but octroi duty shall be collected departmentally only

3 *Remissions* —Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claim for refund when not entertainable* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

Octroi refunds —Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice President

7 *Refund on account of vacancy of buildings and lands* —Refund, on account of vacancy of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half year

(c) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year he shall be deemed to have owned and had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

10 *Vehicles or animals changing hands* —If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year

11 *Liability of transferer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice-President or the Managing Committee, as the case may be any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub-Division* —Where any property is sub divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same, cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment List and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the President

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (*b*) Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than						Rs	5			
Do	two annas	do	is not less than			Rs	5	but less than	Rs	10
Do	four do	do	do			Rs	10	but less than	Rs	50
Do	six do	do	do			Rs	50	but less than	Rs	100
Do	eight do	do	do			is Rs	100	and over		

19 *Warrant fees* —For every distraint made under Sub-Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than							Rs	5				
Do	six do	do	do	is not less than			Rs	5	but less than	Rs	10	
Do	eight do	do	do	do			Rs	10	do	Rs	25	
Do	one rupee	do	do	do			Rs	25	do	Rs	50	
Do	two rupees	do	do	do			Rs	50	do	Rs	75	
Do	three do	do	do	do			Rs	75	do	Rs	100	
Do	five do	do	do	is Rs	100	and over						

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub-Section (4) of Section 88 of the Regulation namely —

Serial No	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
1	2	3	4	5
		Rs a. p		Rs. a p.
1	Elephant	3 0 0	Included in the amount shown under Col 3	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do calf	0 2 0		0 2 0
	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

21 *Who may receive payments for Municipality* —The Senior Vice President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

22 The collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

23 The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place

24 Octroi Mutsaddis and Inspector are alone authorized to receive payment of octroi

Under Section 46 (j)

25 *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year, in the case of sums less than Rs 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes

(*b*) if the person from whom any such fee is leviable is too poor to pay

(*c*) if a warrant has been issued against a wrong person

(*d*) if a bill presented is found to have been presented by mistake

(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

SCHEDULE A

SCHEDULE OF TAXES

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
	Tax on buildings...	Buildings	Five per cent on the annual letting value	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not, for residential purposes (d) Buildings the annual letting value of which is Rs 16 or less and which is the sole rateable property of the owner (e) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands	Vacant lands	Two annas for every 80 square yards	Same as above excepting exemption (d)	Do
III	Tax on vehicles and animals	All vehicles and animals kept for use within Municipal limits.	*Vehicles and tax half yearly* Rs a. p. (1) Four wheeled carriage on springs drawn by two or more horses 9 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks 4 8 0 (3) Two-wheeled carriage on springs drawn by one or more horses mules bulls or bullocks 3 0 0 (4) Every other vehicle with springs bicycle, tricycle or jinrikisha 1 8 0 (5) Every cart or other vehicle without springs 2 0 0 (6) Every hand cart without springs including wheel barrows, with either one two or three wheels and pushed by the hand 1 0 0 (7) Every motor car 15 0 0 (8) cycle 7 8 0 *Animals and tax half-yearly* (1) Horse over 13 hands 4 8 0 (2) Horse of or under 13 hands or mule 1 8 0 (3) Elephant 12 0 0 (4) Camel 6 0 0 (5) Horse of or under 11 hands bull or bullock 0 8 0 (6) Male buffalo 0 8 0	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles and animals the property of Government unless Government consents to the levy of the tax (c) Vehicles and animals belonging to Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act. 1869 (e) Juvenile vehicles, such as perambulators etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council (i) Vehicles and animals belonging to public conveyance Proprietors.	Payable in advance in July and January for the half year beginning with those months
IV	Toll on vehicles and animals	All vehicles and animals of the description given in column 4 entering the Municipal limit Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	*Particulars* — *Rates or tolls* Vehicles Rs a p (1) On every four-wheeled carriage on springs 0 4 0 (2) On every two-wheeled carriage on springs 0 2 0 (3) On every jutka or cart drawn by men bulls bullocks, horses asses or mules (laden) 0 2 0 (4) Do (unladen) 0 1 0 (5) On every motor car 0 4 0 (6) Do motor cycle 0 2 0 (7) Do jinrikisha 0 2 0 (8) Do bicycle or tricycle 0 1 0 Animals (1) On every buffalo, bull mule or bullock (laden) 0 0 6 (2) On every horse over 13 hands 0 1 0 (3) Do under 13 hands 0 0 6 (4) Do elephant 0 8 0 (5) Do camel 0 1 0	(a) Carriages, carts and animals, the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja (c) Vehicles and animals (whether owned of hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody	On passing toll gate

Schedule of taxes—*contd*

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
V	Octroi	The articles mentioned in the next column when imported into Municipal limits.	*Quantity* — *Rate* A — Rs. a. p (1) Cocoanuts fresh 100 — 0 8 0 (2) Do dry Maund of 24 lbs — 0 8 0 (3) Betel leaves 100 — 0 0 2 (4) Sugar of all kinds except brown sugar, known as Magadum-Sakkare (5) Bran (6) Oats (7) Chaff (8) Horse gram Re 1-4-0 per cent *ad valorem* B — Rs a p (1) Teak and honne in log 50 c.ft — 3 0 0 (2) Do sawn do — 4 0 0 (3) Black wood (log) do — 2 0 0 (4) Do (sawn) do — 3 0 0 (5) Other kinds (log) do — 1 0 0 (6) Do (sawn) do — 1 8 0 C Roofing tiles (Mangalore pattern) — *ad valorem* 1 9 0 per cent D Tobacco 1 maund of 24 lbs. — 3 0 0 E Piece goods and other textile fabrics such as cloth including made-up clothings drapery and haberdashery — *ad valorem* 1 9 0 per cent	(1) Personal luggage of travellers, articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws Provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts 6 dry cocoanuts 100 betel leaves, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train	Time of import of goods into Municipal limits.
VI	Tax on dogs	Dogs	8 annas per half year	Dogs not kept for more than 30 days within Municipal limits in any half year	Payable in advance in July and January for the half year commencing with these months
VII	Special sanitary cess	On private latrines cleansed by the Municipal agency	On houses paying an assessment of above Re 1 and not exceeding Re 1-8-0 0-1-0 per mensem On houses paying an assessment of above Re. 1-8-0 and not exceeding Rs 2-8-0 0-1-6 per mensem On houses paying an assessment of above Rs 2-8-0 and not exceeding Rs 4-0-0 0-2-0 per mensem On houses paying an assessment of above Rs 4-0-0 and not exceeding Rs. 6-0-0 0-3-0 per mensem On houses paying an assessment of above Rs 6-0-0 and not exceeding Rs 10-0-0 0-4-0 per mensem On houses paying an assessment of above Rs 10-0-0 and not exceeding Rs 12-0-0 0-6-0 per mensem On houses paying an assessment of above 12-0-0 and not exceeding Rs 15 0-8-0 per mensem. On houses paying an assessment of above Rs 15-0-0 and not exceeding Rs 30-0-0 1-0-0 per mensem On houses paying an assessment of above Rs 30 0-0 and not exceeding Rs 75-0-0 1-8-0 per mensem On houses paying an assessment of above Rs 75-0-0 2-0-0 per mensem		Monthly in advance
VIII	Water rate	All buildings and lands within Municipal limits	Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites		In two equal instalments in advance in July and January every year
IX	Lighting tax	All buildings and lands.	1 per cent on the rental value	Same as in the case of building tax.	Do

Schedule of taxes—*concld*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
X	Mohatarfa—shop and oil-mill taxes.	Shops and mills ..	*Quantity* *Rate* *Shop tax* Description of shops — Class 1st 2nd 3rd 4th 5th Mandi: 50 40 30 20 Piece goods shops 20 15 12 8 Other shops 15 12 9 6 4 Special rates (temporary) as regards the 5th class 'other shops' referred to above — Rs a p. 1 0 0 1 4 0 1 8 0 2 0 0 2 8 0 3 0 0 3 8 0 4 8 0 5 0 0 *Oil-mills* Description — Rs a p Stone mill 10 0 0 Wooden mill 5 0 0		In two equal instalments in advance in July and January every year

Note.—Where it is not practicable to ascertain the cubical contents a ton of timber will be taken as measuring 50 c. ft.

SCHEDULE B

[*Vide* Rule 6 under Section 46 (1)]

District Refund Bill

No of payees	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer *President*

THE CITY TOBACCO CO. BANGALORE CITY

Enclosure E Dated 191

Continuation Sheet No

Extract from the Proceedings of the City Municipality Council Bangalore, dated the 31st January 1914

10 Opinion of the Managing Committee dated the 23rd December 1913, in the matter of granting Refund to the Bangalore City Tobacco Company for the export of cigarettes locally manufactured

Resolution -- Resolved that the granting of Refunds on imported tobacco converted into cigarettes and exported from the City appears to be not warranted by the Rules in force For the present and in order to encourage the industry however, a Refund of only three-fourths of the tax be made on the quantity of locally manufactured cigarettes exported from the City

(Sd) K. P Puttanna Chetty
Honorary President

M e m o

No 2019

Copy forwarded to the Manager City Tobacco Company,, Bangalore, for information

(Sd) B Ramaswami
Vice President

26th February 1914

"Copy"

Per Pro The City Tobacco Company,
Managing Proprietor 24/2

D O No 623

General and Revenue Secretariat

Dated Bangalore 17th March 1914

Dear Mr Ramaswamiah,

It is learnt that there is a Cigar Factory in the Civil and Military Station of Bangalore which imports tobacco in large quantities for manufacturing cigars and cigarettes. I am to request you to kindly ascertain and let me know early whether refund of octroi is allowed by the station Municipal Commission on cigars and cigarettes manufactured by that factory and exported beyond the station limits. The provisions of the Civil and Military Station bye-laws which apply to the case, and the procedure adopted to safeguard the interests of the octroi revenue in this connection by the Station Municipal authorities may be kindly given in detail.

Yours sincerely,

To

B Ramaswamiah Esquire, B A ,

Vice-President, Bangalore City Municipal Council

D O No. 223

Office of the Municipal Council,
Bangalore City, 19th March 1914.

Dear Mr. Ramanathan, 5268

With reference to your D.O. letter No. 8580/M1 dated the 17th instant in re the system of levying octroi duty from and paying refund to the cigar Factory in the Civil and Military Station of Bangalore, I beg to state that the Factory in question is reported to have been recognized as a Bonded Waregouse by the Civil and Military Station Municipality under clause 20 of Bye-law No 4 passed under Section 137 clause 1 sub sections f g.and 1 and clause 2 of the Bangalore Municipal Law of 1897.

In that Warehouse the following establishment is maintained by the Municipal Commission and its cost met by the Proprietor of the Factory under an agreement.

1 Inspector on Rs. 30/-
1.Putsaddi " 9/-
6.Peons " @ 8/- each.

The above establishment supervises the impdrt of raw tobacco into the Warehouse and the export of manufactured goods from it.

No octroi duty is levied on tobacco at the time of its import. It is levied only on goods exported from the Factory for

Ind 28—13)-6 35

for local consumption within the Civil and Military station.

Whenever goods are exported to places outside the Station Municipal limits, a free pass is given for its transit on payment of one anna for each pass. No refund is therefore given to the Factory under any circumstances.

Yours Sincerely,

Vice President.

na

ssistant Secretary, Local Boards Branch,
General and Revenue Secretariat,
Bangalore.

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Diary No of letter replied to 5268

File No 13
Serial No

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ral and Revenue Secretariat
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To The President
Mysore Covernment
Bangalore

of issue 31 3 14

d by Mr a v

Sir

With reference
correspondence
ending with your
letter No 261 dated the
2nd March 914
reporting on certain
complaints of the
City Tobacco Company

paper mill
disposal

over

SUBJECT

Ist H

I am directed to state that I have learn that there is a Cigar factory in the Civil and Military station of Bangalore which under the rules and bye-laws in force therein is treated as a bonded warehouse, but is not actually noted office establishment costing Rs 87 per month is maintained at the cost of that factory for supervising the import of raw tobacco and export of manufactured goods on which duty is not levied on tobacco at the time of import but only on manufactured goods issued from the

1 Inspector on Rs 30
1 Mistadi 9
6 peons on Rs 8, 48
Cost 87

List of enclosures

Copied by

Examined by

GPB—25,000—8-8 11

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

factory for local consumption within the coast and thereby stamp the goods exported to places outside the station but limits being covered by free passes granted on payment of one anna in each case

2 It is also observed that other bye-laws 20 & 46 of the Bangalore City permit of a similar procedure being adopted in the case of the City Tobacco Company if the conditions prescribed by the Government are agreed to by them

3 In these circumstances I am to suggest that the

GPS—12,000—16-2-13.

4 2

City Council may take such steps action in this direction in case the above mentioned Company is prepared accept the necessary Conditions, as such an arrangement will not only secure the amount from any loss of revenue but will also remedy the grievance put forward by the petitioners

4 A report of action taken in this matter may be submitted before the 30th June next.

I have etc

Secretary 23/3/14

Pub 61
24 3 14

B M 109]

No 11
Encl

Ml 238-13/14

43

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 8th July 1914

D 1029

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

SIR,

With reference to your letter No. 8882/Ml.238-13-2 dated the 31st March last enquiring if the Bangalore Tobacco Company is prepared to meet the cost of certain establishment, under sections 16 and 23 of the Octroi Bye-laws, as in the case of the "Imperial Cigarette Factory" in the Civil and Military Station, for supervising the import of raw tobacco and export of manufactured goods, and calling for a report in case the Company are agreeable to the conditions prescribed to them by the Municipality in the matter, I have the honor to state that a minimum establishment at a monthly cost of ₹23/- consisting of one mutsaddy on ₹9/- and two peons at ₹7/- each was proposed to be employed at the cost of the Company for the purpose of watching their imports and exports. The Managing Proprietor, Mr. Amanullah, did not agree to comply with the terms of rules 16 and 23 of Octroi Bye-laws, but offered to make a deposit of £300/- under section 9 of the said Bye-laws.

2. Mr. Amanullah has been importing every year, on an average

3,863

G1*B—2 000—29-5-13

191

From

To

Dated

Despatched

Received

General No

No.

Enclosure No

3,803 Pounds of tobacco, the octroi duty on which amounts to ₹11,589/-. Considering this large sum, the deposit of ₹300/- offered by him is too low. Even if a larger deposit of say ₹1,000/- is insisted upon and payment of the same accepted by the Company, the procedure will not be advantageous to the Municipality as the Company would take the tobacco to their place of business and not deposit it in the Bonded Ware-House as at present and there would be no data for checking their transactions.

Consent to W(3)

3. Payment of refund on the exported manufactured goods is opposed to the Bye-laws and standing orders, as already represented in this office letter No. 261 dated the 1st March 1914. The Managing Committee recommended the granting of refund to be stopped as being unauthorised. The Municipal Council, in order to encourage the industry however, proposed to grant a refund of ¾ of the duty paid on the locally manufactured cigarettes exported from the City. In the Civil and Military Station, no such concession is shown to the "Imperial Tobacco Company" by the Municipality, but they are required to maintain an establishment at their own cost amounting to ₹87/- a month for supervising the import of raw tobacco and export of the manufactured goods. The above arrangement exempts the Company from paying Octroi duty on tobacco at the time of import but it is levied only on manufactured goods issued from the factory for local consumption, within the Civil and Military Station, the goods exported to places beyond the station limits being covered by free passes granted at the factory on payment of one anna in each case. The "Imperial Tobacco Company" seem to feel no inconvenience under the above arrangement and the entire system appears to work smoothly and satisfactorily in the Civil and Military Station.

4. Mr. Arrenudin, while not agreeing to entertain at his expense a small staff costing ₹23/- a month demurs also to receive a refund of ¾ of duty paid on the tobacco which is converted

converted into cigarettes and exported, although the grant of such refund was decided to be made only as a special case, by way of concession to a local industry. In these circumstances, any further complaint on the part of Mr. Ameenudin appears to be unreasonable. In the interest of both the Company and the Municipality, he should either allow his place of business to be treated as a Bonded Ware House by employing a small establishment proposed to watch and take note of the Company's transactions or accept a refund of ¾ of the duty paid on all exported goods. A copy of the Managing Committee's resolution dated the 20th June 1914 on the question is herewith forwarded for the information and orders of Government.

I have the honor to be

Sir,

Your most obedient servant,

Honorary President.

1/96

Cus & Rul 236-13/14 46

Extract from the Proceedings of the Managing Committee Meeting held on the 20th June 1914.

P r o s e n t.

The Vice President.
The Health Officer.
D.B. Ramachendra Mudaliar Esqr.
B.K. Garuda Char Esqr.,
S. Ramachandraswami Esqr, B.A.,
B. Usman Khan Esqr.,
B. Chinnaswami Chetty Esqr.,

A b s e n t.

L. Ramaiya Esqr.,
M. Subbaiya Esqr, B.A.,

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4. Letter dated the 30th May 1914 from the Manager of the Bangalore City Tobacco Company, declining to accept the suggestion of allowing his Cigarette Factory being treated as a Bonded Ware House by employing a certain establishment at his cost.

Also Vice President's Memo on the question.

Resolution:- Since the Manager has not accepted the terms offered the system now in practice must continue, i.e. the refund of only 75% of the Octroi duties on goods exported.

Sd. B. Rameswamiah,
Vice President.

"COPY".

For Honorary President.

Endorsement to petition

G R S 34]

No. 3466 mb 288-13

GOVERNMENT OF H H THE MAHARAJA OF MYSORE

General and Revenue Secretariat

( )

Office Memorandum

the 31 10 1914

With reference to his complaints of [illegible] the 25th & 28th February 1914 about the insufficiency of the refund of octroi duty on cigarettes re-exported by the City Tobacco Company, Bangalore, Mr. Ammundee Ali is informed, that Govt. consider, that the municipal Council have shown him sufficient concessions in giving him an option to have his factory treated as a bonded warehouse on payment of a small sum of Rs 23 per mensem on account of the establishment necessary for the supervision by the municipal Council for checking of all imports into & exports from the factory, as has been done in the C & M Station for a number factory. In these circumstances, Govt regret that they cannot interfere in the matter.

By Order

27 10 14

Asst Off Secy

[illegible] 11 5000—7-8-11

Memo 3467 Mil 28-13. 934.

Copy of the above is forwarded to the President Municipal Council Bangalore City, with reference to the correspondence ending with his letter No. 11 of the 29th July 1914. The President is requested to give the proprietor one more chance to have his factory treated as a bonded warehouse. Papers must be sent to Head IV

1. Steps should be taken at once to frame new bye-laws or amend the existing bye-laws so as to provide for refunds in the case of octroiable articles imported into the city and re-exported as manufactured goods

Ry Cantor

for Offg Secy

Tl 61
29 8 14

W

... the factory on the 6th Street, Fort ...
... to a factory as a bonded warehouse, ...
establishment being borne by the proprietor
requesting submission of report ... date
the 30th June, 1914

K 8 From the Treasury, Ottawa City,
No. 11879 4 1914 (D 1029)
Reports that Mr. Amundsen asks instead of
to his depot being treated as a bonded ware-
house on payment of duties 2½% for esta-
blishment not to receive a deposit of 75%
on the articles exported, as resolved by the
Municipal Council.

K 9 Endorsement No 3466 07/31 10 14 to the
Amundsen file

Informing him that the Municipal Council have
shown him the greatest consideration in giving
him an option to have his factory treated
as a bonded warehouse on payment of small
sum on account of establishment to be main-
tained by the Dept. of Customs and to
report from the factory and that in the event
of France, Port cannot interfere in the matter

Memo No 3466 07/31 10 1914
Forwards copy of K 14 to the Finance Depart.
with a request that the instructions may be
given whether Council to have his factory
treated as a bonded warehouse, and observes
that steps should be taken early to amend
Finance Regulations and amend the existing
by-laws so as to provide for refunding on the
base of returnable articles imported into the
city and exported as manufactured goods.

J. Blackstock

8/5/1914